



Connecticut State Board of Accountancy

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PUBLIC SESSION **ENFORCEMENT AGENDA** **May 4, 2010**

I. REQUESTING SETTLEMENT APPROVAL

A. Licensing Related Cases (failure to renew on time/fail to undergo/file quality review on time)

2010005-3353 Fried & Kowgios Partners CPAs LLP - failure to renew permit in 2009 and 2010
Requesting settlement approval for \$850 penalty and \$150 in back licensing fees and reinstatement with lapse in firm permit

2010039-3388 H. Maggie Mayer - failure to renew license
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010040-3389 H. Maggie Mayer - failure to renew firm permit
Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010062-3412 Joseph Dias - failure to renew license
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010066-3416 Michaud & Accavallo, CPAS, LLC - failure to submit qr and renew firm permit
Requesting settlement approval for \$500 penalty and reinstatement with lapse in firm permit

2010076-3426 Kerry Coppola – failure to renew license
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010096-3446 Daniel Rosen - failure to renew firm permit on time
Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit

2010097-3447 Daniel Rosen - failure to renew license
Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010100-3450 John Letizia - failure to renew permit and license 2009 and 2010
Requesting settlement approval for back licensing fees and penalties of \$1,365 and reinstatement with a lapse in firm permit

I. REQUESTING SETTLEMENT APPROVAL (CONTINUED)

A. Licensing Related Cases (failure to renew on time/fail to undergo/file quality review on time)

2010102-3452 Massucci & Associates, LLC - failure to renew firm permit

The firm is requesting forgiveness of the late penalty because it attempted to renew in December 2009 using the on-line renewal but the on-line system was not accepting renewals. *Requesting settlement approval for \$250 penalty and reinstatement with lapse in firm permit*

2010106-3456 Raymond Goren – failure to renew license

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010107-3457 Russell Thompson - failure to renew license

Requesting settlement approval for \$250 penalty and reinstatement with lapse in license

2010108-3458 Robert Lasaracina - failure to renew permit and license and submit qr for 2009

Requesting settlement approval for \$750 penalty, submission of qr report, and reinstatement with lapse in license and permit

2009261-2781 Richards, Witt & Charles, LLP - failure to submit qr reports

Requesting settlement approval for \$1000 penalty, submission of all outstanding reports, and reinstatement with lapse in firm permit

II. RECOMMENDING DISMISSAL

2009128-3302 Richard Pelletier - failure to return client records

Requesting dismissal; no probable cause; no violation found

2010099-3449 Arthur Aery - failure to renew license

Requesting dismissal; no probable cause; no violation found

2010035-3383 H. Maggie Mayer - failure to file 2008 tax returns

Requesting dismissal; no probable cause; no violation found

2010074-3424 William Ardito -

Requesting dismissal; no jurisdiction

2010063-3413 David Audibert - failure to renew

Requesting dismissal; no probable cause; no violation found

III. REQUEST TO REOPEN

2009149-3325 Alan Clavette – negligence in estate accounting

The Board dismissed this case at its April 7, 2010 meeting based upon counsel's assessment that there was no probable cause to find a violation. The complainant, Mr. Arthur Malley, requested reconsideration based upon the fact that he had not, at that time, commented on Mr. Clavette's reply to his complaint and believed that he was going to have that opportunity before any decision was made. Mr. Malley requests the opportunity to comment on the reply and to raise additional allegations of negligence and provide supporting evidence for those allegations. *Recommending reopening of the case to provide the complainant a further opportunity to comment on the response to the complaint and to support his allegations.*